

## Statement of Michigan Income Tax Withheld for Nonresidents from Flow-Through Entities

Issued under authority of Public Act 281 of 1967.

1. Tax Year	2. Payer's Michigan Withholding Number	3. Payer's Federal Employer Identification Number
4. Payer's Name and Address	5. Recipient's Identification Number	
	6. Recipient's Name and Address	
7. Tentative Distributive Share Income	8. Michigan Income Tax Withheld (see instructions)	

### General Information

Withholding at the current tax rate is required on a nonresident member's share of income available for distribution from a partnership, limited liability company, or S corporation.

Attach copy(ies) of Form 4119 when you file each of your *Annual Return for Sales, Use and Withholding Taxes* (Form 165) and the *Composite Individual Income Tax Return* (Form 807). Payers must provide two copies of this form to each nonresident member by January 31 and keep one copy for their records. Payers do not need to provide a copy of this form to members participating in a composite filing.

### Instructions for Form 4119

**Line 1:** Enter tax year.

**Line 2:** Enter payer's Michigan withholding number (enter the number under which the Michigan withholding was remitted).

**Line 3:** Enter payer's Federal Employer Identification Number.

**Line 4:** Enter payer's name and address.

**Line 5:** Enter Social Security number if recipient is an individual or Federal Employer Identification Number if recipient is a business or fiduciary.

**Line 6:** Enter recipient's name and address.

**Line 7:** Enter income used to calculate income tax withheld.

**Line 8:** Enter amount of Michigan income tax withheld.  
**Payees filing Form MI-1040:** This amount must be reported on Michigan Schedule W, line 3, as Withholding Tax, not as estimated payments.